RULES

FOR THE

GUIDANCE OF OFFICERS

IN

THE ADMINISTRATION

OF

WARDS' AND ATTACHED ESTATES.

PUBLISHED BY THE AUTHORITY OF THE BOARD OF REVENUE, L. P.

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NOVEMBER 1879.

HON'BLE H. L. DAMPIER.

No. 4.

A REVISED series of rules, for the guidance of officers in the administration of wards', attached and other properties, has been published by the authority of the Board of Revenue, Lower Provinces. These rules supersede the rules contained in chapter XXV, pages 340 to 349 of the Board's Rules, old edition, as well as all subsequent alterations and additions introduced therein, as notified from time to time in the Board's circular orders.

2. A copy of the revised rules is now being forwarded by the Board to each Commissioner, Collector, and Sub-divisional Officer. Managers of estates can obtain copies of the rules from the Superintendent, Bengal Secretariat Press, on payment of the price fixed. Every officer concerned is specially requested to make himself thoroughly acquainted with the rules.

3. For convenience sake, the delegations of authority under section 15 of the Court of Wards' Act, 1879, have been included in their appropriate places among the rules. A list of these delegations, and of the Lieutenant-Governor's sanction to them under the said section, will be found in Government order No. $\frac{2313}{899}$LR, dated 10th November 1879, which is annexed.

4. Officers concerned in the management of wards' estates should not hesitate to refer to their superiors any questions arising under the new Act, or the rules regarding which they are in doubt. Wherever the rules do not enjoin any change from the practice which has prevailed up to the passing of the Act, the former practice may be adhered to, unless it is inconsistent with anything in the Act or rules.

5. The Board's circular order No. 4 of March 1875 is hereby cancelled.

No. 2313—899LR, dated Calcutta, the 10th November 1879.

From—C. W. BOLTON, ESQ., Under-Secy. to the Govt. of Bengal,
To—The Secretary to the Board of Revenue, Land Revenue Department.

WITH reference to your letters No. 578A, dated 28th August 1879, and No. 687A, dated 11th October following, I am directed to say that the Lieutenant-Governor authorizes the Board of Revenue as Court of Wards to delegate to Commissioners, Collectors, or Deputy Commissioners the powers recited in the following rules, which have been framed by the Board under the Court of Wards' Act, IX (B.C.) of 1879.

SECTION I.—RULE 7.

Delegation to Collectors and Deputy Commissioners of power to receive, for transmission to the Commissioner and Board, applications of the civil court, that the Court of Wards should take charge of certain properties.

SECTION II.—RULE 3.

Delegation to Commissioners of power to determine which shall be the managing Collector of a ward's property situated in more than one district.

SECTION III.—RULES 3 AND 7.

Delegation to Commissioners and Collectors of power to make certain appointments, and to authorize certain managers to make appointments.

RULES 9 AND 10.

Delegation to Commissioners and Collectors of power to fine, suspend, and dismiss employés of the Court of Wards as therein defined; and to authorize certain managers to fine, suspend, and dismiss.

RULE 11.

Delegation (*a*) to Collectors of power, under section 47 of the Act, to order any past or present manager, or guardian or past or present officer subordinate to a manager or guardian, to deliver up his accounts or any property which may be in his possession within such time as may be fixed by them; and (*b*) to Commissioners of power, under section 58 of the Act, to punish any person who refuses to comply with an order made under section 47 with simple imprisonment and attachment of his property, until the order is complied with.

SECTION V.—RULE 9.

Delegation to Commissioners of power to remit and write-off the accounts, arrears of rent, and debt as specified.

SECTION VI.—RULE 9.

Delegation to Commissioners of power to allow managers' accounts to be audited by a Deputy Collector.

SECTION XII.—RULE 2.

Delegation to Commissioners of power to order a suit to be brought on behalf of a ward, and to pass such other orders as may be requisite for the proper conduct of any suit in which a ward is concerned.

Wards', Attached and other properties managed by the Officers of the Revenue Department.

SECTION I.—PROPERTIES OF WHICH CHARGE MAY BE TAKEN BY THE COURT OF WARDS.

1. THE Court of Wards' Act, 1879, declares that the Board of Revenue shall be the Court of Wards for the territories under the administration of the Lieutenant-Governor of Bengal.

2. Section 7 of the Act gives the Court power to take charge *proprio motu* of all the property of any sole proprietor of an estate within its jurisdiction, and, if he be resident within its jurisdiction, of the person of any such proprietor who is disqualified to manage his own property, as falling under one or other of the four categories given in section 6, viz. :—

(*a*)—Females declared by the Court incompetent to manage their own property;

(*b*)—Persons declared by the Court to be minors;

(*c*)—Persons adjudged by a competent Civil Court to be of unsound mind, and incapable of managing their affairs;

(*d*)—Persons adjudged by a competent Civil Court to be otherwise rendered incapable, by physical defects or infirmities, of managing their own property.

The Court is vested with a similar power to take charge of the property and persons of joint proprietors of any estate, provided that all the joint proprietors of the estate are disqualified under the Act.

3 In order to give the Court jurisdiction under section 7, it is necessary that the disqualified proprietor or joint proprietors should be proprietors of at least one entire revenue-paying estate; but when once the estate of a disqualified proprietor or joint proprietor is taken under the charge of the Court, the jurisdiction of the Court extends over *all* his property, including lands held without payment of revenue, and shares in revenue-paying lands, held in common tenancy with other proprietors who are not disqualified. The Court of Wards will therefore take charge of all such property.

4. Nothing in the Act affects any of the provisions of Act XXXIV of 1858, or the jurisdiction, as respects infants, of any High Court of Judicature.

5. Part IV of the Act contains the provisions under which a Collector should act when he has reason to believe that any property should be taken charge of by the Court of Wards under section 7.

6. Section 2 of the Act repeals such sections of Act XXXV of 1858, and of Act XL of 1858, as provided that the Civil Courts might, under certain circumstances, direct the Collector to take

charge of an estate; and in lieu of them, section 10 of the Act empowers the Civil Court in any of the following cases to apply to the Court of Wards to take charge of the person and property of minors or disqualified proprietors whose property consists in whole or in part of land or any interest on land;

(*a*)—Whenever the Civil Court thinks it necessary, under section 9 of Act XL of 1858, to make provision for the charge of the person and property of a minor;

(*b*)—Whenever the Civil Court recalls any certificate under section 21 of the said Act;

(*c*)—Whenever a person has been adjudged, under Act XXXV of 1858, to be of unsound mind and incapable of managing his affairs.

On receipt of such application from the Civil Court, it is at the discretion of the Court of Wards to take charge of such person or property, or to refuse to do so.

7. Under clause 2 of section 15 of the Act, the Court of Wards, with the sanction of the Lieutenant-Governor, hereby delegates to Collectors and Deputy Commissioners of districts the power of receiving from the Civil Courts, for transmission to the Commissioners and to the Board, any such applications referring to the property or person of any minor or disqualified proprietor, who is resident, or any part of whose property is situated, within their respective districts.

8. Immediately on receipt of such an application, the Collector should ascertain by any available means what is the extent and character of the property in question, and its financial position as regards income, debts, &c.; and should submit the application of the Civil Court to the Commissioner of the division with his report.

9. If, on such summary enquiry as the Collector can make, it should appear that there is a fair reasonable probability of the property being managed with success, and extricated from any liabilities to which it may be subject, the Commissioner should recommend to the Board that the Court of Wards accept charge of the property; but if the property is so embarrassed that its extrication within a reasonable time seems hopeless, it will be useless to accept the charge.

10. It is frequently found that the parties interested manœuvre to get a property placed in charge of the Court when heavy litigation is pending, or is required in the interests of the estate, for the sake of obtaining the assistance of the Court of Wards and Legal Remembrancer, in the conduct of such litigation; and in such cases it is often found that there are no available funds from which such litigation can be conducted. Commissioners and Collectors should be careful not to allow the Court of Wards to take charge of such properties in ignorance of the real state of affairs; to give up charge of a property as being hopeless, after once the Court has undertaken the charge of it and interfered in

its management, is more difficult and more invidious than to decline in the first instance to undertake its management.

11. Section 11 of the Act in the following terms enables the Court of Wards to retain charge of the persons and properties of proprietors of whom it has held charge under section 7, but over which its jurisdiction under that section has ceased:

"And in case any of the proprietors who have ceased to be subject to the jurisdiction of the Court of Wards so consent, the Court of Wards may retain or resume the charge of the properties of such proprietors, or any part thereof, so long as the property of any of the disqualified proprietors remains in charge of the Court of Wards."

12. In correspondence regarding wards' properties, it should be always distinctly stated under which section of the law the Court holds charge of the property.

SECTION II.—OF THE MANAGEMENT OF PROPERTIES WHICH ARE SITUATED IN MORE THAN ONE DISTRICT OR DIVISION.

(*Section* 70, *Clause* (*a*), *Court of Wards' Act*, 1879.)

1. The terms 'managing Commissioner' and 'managing Collector,' respectively, mean in these rules the Commissioner and Collector through whom, with respect to any particular lands or estate, or with respect to the person of the ward, the Court will ordinarily exercise all or any powers conferred on it, or who will exercise the powers delegated to Commissioners and Collectors under section 15 of the Court of Wards' Act, 1879, unless otherwise specially stated, and who will exercise the powers conferred on the Commissioner and the Collector by that Act.

2. When the estate or lands of a ward are situated within one district only, the Collector of that district shall be the managing Collector, both as regards the property and person of the ward.

3. When the estate or lands of the ward are situated within more than one district, but in the same division, the Commissioner of such division shall determine which of the Collectors shall be the managing Collector both as regards the person and property of the ward, provided that with the approval of the Board of Revenue he may appoint each Collector to be the managing Collector as regards the property and lands of the ward situated in his district.

4. If the estate or lands of the ward are situated in different divisions, the Court will appoint one of the Commissioners of such divisions and one of the Collectors in the division of that Commissioner to be the managing Commissioner and managing Collector, both as respects the person and property of the ward; or if it sees fit, the Court may appoint each Commissioner and each Collector within whose jurisdiction any part of the property lies to be the managing Commissioner and managing Collector so far as regards that portion of the property.

5. Provided that the powers of the Collector under section 57 shall be exercised by whatever Collector lawfully passed the order that may have been disobeyed, and the Commissioner who will hear the appeal shall be the Commissioner to whom the Collector passing the order appealed against is ordinarily subordinate.

SECTION III.—ESTABLISHMENTS.

1. All establishments, whether charged to a particular estate or to general fund (section 17 of the Court of Wards' Act, 1879), will, so far as regards the scale of remuneration and the number of officers and servants to be entertained, require the sanction of the Board.

2. Commissioners and Collectors may at their discretion entertain such establishments as are necessary in anticipation of sanction.

3. Appointments to posts on duly sanctioned establishments shall ordinarily be made as follows:—

(*a*)—To posts of which the remuneration, including commission as estimated, is not above Rs. 10 a month, by managers;

above Rs. 10 and not above Rs. 50,* by Collectors;

above Rs. 50* and not above Rs. 200,* by Commissioners;

above Rs. 200, by the Board;†

(*b*)—The Board, Commissioners, and Collectors will respectively appoint to all posts which are immediately attached to their own respective offices, provided that the remuneration is not above the maximum to which they are authorized to appoint under clause (*a*);

(*c*)—The Board, Commissioners, and Collectors, respectively, may specially reserve to themselves the appointment to any post to which a subordinate authority is generally authorized to appoint under clause (*a*).

* When the officer is under Government and pays a portion of his salary to Government towards his pension and leave allowances, the amounts here given will represent his gross and not his net salary.

† Under Government order No. 2764, dated 25th July 1871, the Board will report the very important appointments for the approval of Government.

4. Every manager of an estate and every guardian of a ward, previous to the receipt of his commission, shall give security for the due performance of his duty, and shall execute an agreement with the Collector for the time being in the forms of appendices A and B, respectively, provided that with the assent of the Board such security may be dispensed with; provided also that no security shall be required from a manager or guardian if he be the testamentary guardian.

5. The securities of managers must be very carefully tested. No security which is not of readily marketable value should be accepted. In a recent case a joint share in a masonry building held with other members of the manager's family was found to have been accepted. The intrinsic value of the property pledged may have covered the amount of the security, but no outsider would purchase such a property. The securities of all managers should be carefully scrutinised with reference to these remarks.

6. Collectors should also see that proper security is taken by the managers themselves from those of their subordinates who have to deal with money. Theoretically the Court of Wards looks only to the manager, but it is very desirable to see that the manager also takes reasonable care to secure himself.

7. When the manager is an officer drawing a salary of above Rs. 200 a month, who has been appointed by the Board, the Commissioner and the Collector, respectively, may at their discretion and by a general order authorize the manager to appoint to any post on an establishment under his own immediate control, to which the Commissioner and the Collector respectively are authorized to appoint under clause (*a*), rule 3

8. Every Collector in reporting to the Commissioner a vacancy in a post to which the Commissioner is authorized to appoint, and every Commissioner in reporting to the Board a vacancy in a post to which he is not authorized to appoint, shall ordinarily submit the names of one or more persons whom he considers qualified to fill the post, with the grounds of his opinion. Such nominations will be duly considered with the claims of other candidates.

9 Every officer other than a manager shall, in the case of misconduct, be liable—

(*a*) to a fine not exceeding one month's pay and allowances;
(*b*) to suspension for a period not exceeding six months;
(*c*) to dismissal.

Fine and suspension to the above extent may be inflicted by the Collector, or in the case of an officer who is attached to the office of the Board or the Commissioner, by those authorities respectively; but no officer shall be dismissed by the order of any authority inferior to that by which he was appointed to the post.

10. Commissioners and Collectors, respectively, may, as in rule 7, authorize managers who have been appointed by the Board and who draw above Rs. 200 a month to fine, suspend, or dismiss their employés.

11. Under clause 2 of section 15 of the Act, the Court of Wards, with the sanction of the Lieutenant-Governor, hereby delegates—

(*a*) to Collectors the power, under section 47 of the Act, to order any past or present manager or guardian, or

past or present officer subordinate to a manager or guardian, to deliver up his accounts or any property which may be in his possession within such time as may be fixed by them;

(*b*) to Commissioners the power, under section 58 of the Act, to punish any person who refuses to comply with an order made under section 47 with simple imprisonment and attachment of his property, until the order is complied with.

12. Managers who were previously in the service of Government will draw the same travelling allowance as they would have been entitled to in their regular appointments under Government, unless a special rate is granted at the time of their appointment under the Court of Wards. Other managers will draw such travelling allowance as may be specially sanctioned.

13. In order to secure uniformity in the payment of travelling and halting allowance to officers, clerks, and others employed by managers, the allowances should in future be granted on the scale laid down in rules 11 and 13, section VIII, chapter II, volume I, Board's rules. In cases where the salary of the officers is too small, and the allowance in consequence is inadequate, the rate should be calculated on the scale of Rs. 20 per mensem, care being taken that officers on small salaries are not unnecessarily deputed. As an alternative measure, actual conveyance charges and subsistence allowance, according to circumstances, may be granted in lieu of the allowances laid down above, on a certificate signed by the manager being produced in support of such charges.

Government order No. 3933, dated 1st November 1867.

14. Employés in Government offices whose duties have been confined solely to wards' and attached estates may be admitted to superannuation pensions according to the rules which apply to Government employés generally.

15. The charge will be met from the general rate (*see* section IV) which is to be so adjusted each year as to cover all pensions chargeable upon the fund in the coming year.

16. Recommendations for pension should be made to the Board.

SECTION IV.—RATE TO PROVIDE FOR THE COST OF MANAGEMENT IN GOVERNMENT OFFICES.

1. To meet the cost of postage, stationery, furniture, and the pay, travelling allowances, pensions, and gratuities of the establishments employed in Government offices, which are chargeable each year, a contract rate is levied upon the rent-roll (mufassal jamabandi) of every estate the property of a private individual which is under the charge of the Court of Wards, or which

is attached, or managed directly by the Collector under any law or orders, except estates managed directly on account of the recusancy of the proprietors.

2. If any such estate is under the Collector's management for a portion of the year only, the rate must be levied only upon the demand which is due during the Collector's management.

3. The rate (which is to be adjusted by the Board of Revenue, from time to time, as occasion requires) is to be graduated as follows :—

From estates of which the rent-roll does not exceed Rs. 1,000; ten rates.

From estates of which the rent-roll exceeds Rs. 1,000 and does not exceed Rs. 5,000; upon Rs. 1,000, ten rates, and upon the remainder, four rates.

From estates of which the rent-roll exceeds Rs. 5,000, but does not exceed Rs. 20,000; upon Rs. 5,000, as above, and upon the remainder, two rates.

Upon estates of which the rent-roll exceeds Rs. 20,000; upon Rs. 20,000, as above, and upon the rest, a single rate.

4. For the present, and until further orders, the single rate is to be seven annas in every hundred rupees.

5. The rate thus levied is to be credited in the cash account of each district in a lump sum, before the close of each year, as the fund for the general management of wards' and attached estates.

6. All sums actually credited *within* the year should be shown in the prescribed return No. XXXI of each estate from which the rate is levied.

7. Whenever a property consists of mehals in more than one district, the management of which is carried on by the Collector of the district in which the lands are situated, the rate must be levied separately by each Collector for the portion of the estate situated in his district; and the sum thus levied must be shown under the appropriate heading in the prescribed return No. XXXI made to the managing Collector.

8. The rate is intended to provide only for average and usual establishments. If, under any special circumstances, it is necessary to employ, in a Government office, an extraordinary establishment for the management of any estate, such an establishment may with the special sanction of the Board be retained, and the cost charged directly to the estate.

9. All correspondence on account of estates from which the rate is levied must be paid for by service labels. Supplies of service labels are to be purchased by each officer in sufficient quantities at one time to last for about three months, and charged for in the

contingent bill described in rule 12. No separate account is to be kept of the labels used for each estate. Commissioners and Collectors must make arrangements for the careful custody and honest use of the labels.

10. Covers stamped with service labels should be superscribed "On Her Majesty's Service" under the full signature and official designation of the Government official who sends the cover, or of the head clerk, or of other responsible officer to whom the duty of despatching is confided.

11 Supplies of stationery can be obtained from the office of the Superintendent of Stationery at a charge of 5 per cent. above the cost of the articles required.

12. Separate establishment and contingent bills must be submitted on account of all charges against the fund. Collectors' and Commissioners' establishment bills and Commissioners' contingent bills will be sent to the Accountant-General, Bengal, direct, and Collectors' contingent bills will be forwarded to Commissioners, for countersignature and submission to the Accountant-General. These bills will be drawn out in the printed form obtainable from the Superintendent of Stationery.

13. Commissioners must be very careful in seeing that charges not debitable to the fund are excluded from contingent bills submitted for their countersignature. The charges included in establishment bills will be audited in the office of the Accountant-General with reference to the detailed scale of establishments sanctioned by the Board.

14. Applications for establishments or increases to establishments chargeable to the fund must be made in the form given in rule 4, section X, chapter II, volume I, Board's rules. If the application is made by a Collector, he must submit it through the Commissioner, giving at the same time an estimate of the receipts of the fund, during the year, from each estate in the district. If the application is for an increase to a Commissioner's establishment, it must be accompanied by a similar estimate of the receipts of the fund in the division, and by a statement of the charges already sanctioned in the division against it. At the same time a statement of work, as required by rule 5, section X, chapter II, should be submitted. The orders of the Board, sanctioning the application, will be communicated to the Accountant-General, Bengal.

15. It must, however, be clearly understood that the amount of the rate that is raised in any given division or district has no absolute connection with the scale of the local establishments, and will never be admitted as an argument for an increase to the local establishments, unless it can be shown that such increase is otherwise necessary. The income of, and expenditure from, the fund are adjusted for the whole province,—not by divisions or by districts.

16. On application the Board will be prepared to sanction fixed permanent advances from the fund to meet contingent expenses in Collectors' and Commissioners' offices.

SECTION V.—REPORTS TO BE SUBMITTED.

(*Section* 70, *Clause* (*b*), *Court of Wards' Act*, 1879.)

1. When an estate is brought under the charge of the Court of Wards, the Collector shall, as soon after such order has been passed as conveniently may be, submit to the Commissioner a report containing all information requisite to explain how he proposes to manage the immovable and movable property, to provide for the maintenance of the ward and his family and for their education, the establishments that should be entertained, the debts due to and by the ward's property and the measures suggested for their liquidation. The report should be accompained by a scheme of estimated assets and expenditure as required by rule 3. This report shall be forwarded by the Commissioner for the orders of the Board of Revenue.

2. Commissioners should discourage the practice which sometimes prevails of submitting these reports piecemeal: it is much more convenient to have a single comprehensive report which can be referred to subsequently for information and guidance. Generally the report may be submitted complete in all respects except as to the liabilities and financial position of the estate, which takes some time to ascertain.

3. With the report which the Collector is required by rule 1, to submit as soon as possible after an estate is taken under the charge of the Court, he shall submit a scheme showing the estimated available annual assets of the estate, and the details of the proposed regular expenditure.

4. The scheme should be arranged as far as possible in accordance with the heads of expenditure as shown in the account (table VI of return No. XXXI), which embrace regularly recurring expenditure, the headings being amplified, sub-divided, and explained as may be necessary.

5. Appendices C, D, E, and F shew the financial position and prospects of a ward's property in a very convenient form, and should be adopted with any such modifications as may be required in each particular case.

6. For every estate in which the collections are in considerable arrear, the manager will submit a monthly report of collections and outstandings in a form, with the following headings:—

1.—Name of estate.

2.—Balance of previous year.

3.—Current demand up to end of the month under report.

4.—Total of columns 2 and 3.

5.—Total collections during the year up to the close of the preceding month.

6.—Total remissions sanctioned during the year up to the end of the preceding month.

7.—Collections during the month of report.

8.—Total of columns 5, 6, and 7.

9.—Balance actually due and not collected at the close of the month of report.

10.—Remarks.

Collectors must satisfy themselves personally that care is being taken to realize the dues of the estates, and to manage them efficiently. This return may be dispensed with at the Collector's discretion for estates in which collections are regular and not heavily in arrears, the Collector's supervision being exercised by means of the quarterly return No. XXIF, page 299, volume I, Board's rules.

7. The quarterly return No. XXIF should be submitted by the manager to the Collector on or before the 10th of July, October, January, and April.

Both in this return and in the monthly return above mentioned the explanations of arrears which have been outstanding for some time should be directed to, shewing what has been done by the manager towards the realization of the arrears *during the period to which the statement refers.*

8. The Collector on receipt of such returns shall forward them to the Commissioner so as to reach him by the 20th of each month as above. These returns will be examined and reviewed in the Commissioner's office, but will not be forwarded to the Board unless especially called for.

9. Commissioners may sanction the remission and writing off the accounts of all arrears of rent or other debts of which the recovery is barred by limitation, reporting for the information of the Board. They may similarly sanction the writing off of all the irrecoverable arrears of rent. The sanction of the Board will be necessary to the abandonment of debts covered by decrees which are not barred by limitation.

10. On or before the 1st May in each year, or if the time is especially extended by the Commissioner, not later than the 1st June, the manager will submit an annual return for each ward's property in the form No. XXXI, page 300, volume I, Board's rules.

11. This return will, after due examination in the Collector's office, be submitted by that officer to the Commissioner, and, after similar examination and review by the Commissioner, to the Board. It will be due in the Commissioner's office on the 10th June, and in the Board's office on the 1st July.

12. In case a property be under management for only a portion of the year, the manager should in the return exhibit only that portion of the demand, whether of revenue, rent, or cesses, which appertains to the period of management.

13. The return of each ward's property is to be treated by the Commissioner as a separate case, a separate resolution being passed on it. It should be forwarded separately to the Board; all correspondence regarding each ward's property being kept separate.

14. With the return referred to in rule 10, the manager will submit an annual report on the management of each ward's property in the form of a connected narrative.

15. The Collector's report should contain information on the following points. In the first report of any property the information should be given in full; but in subsequent reports it will be sufficient to refer specifically to such paragraphs of the first or any previous report relating to each of the points as are still applicable, and to describe only such changes and other events as have taken place during the year under report.

(*a*)—For each ward's property it should be shown at what date, under what circumstances, and under what provision of law it came under Government care, with the names and ages of the wards.

(*b*)—The situation and area (if possible) of each item of landed property should be stated, and a brief account given of the natural features and products.

(*c*)—The character of the estates and tenures making up the property should be explained, and it should be shown how much is held direct from Government, how much under perpetual leases (as patnis or the like), how much under temporary lease, how much as rent-free holding.

(*d*)—The nature and *personnel* of the managing agency should then be stated, and its efficiency or the reverse noticed.

(*e*)—The general features of the management should be described, and it should be shown what portion of the property is let in perpetual lease, what portion in temporary lease, and what portion is managed khas.

(*f*)—The financial results should, for completeness sake, be briefly summarised, and the position of the property, in regard to liabilities be noticed.

(*g*)—Any improvements in the landed property made by the management should then be noticed. In this connection anything done for the encouragement of education, or in the way of establishing dispensaries, should not be forgotten.

(*h*)—The condition of the tenantry and the relations between landlord and tenant, as illustrated by the management, should then be fully discussed.

(*j*)—Any extension of cultivation, any improvements of agriculture, the introduction of new crops, or change in the proportions of old staples cultivated, should not be overlooked.

(*k*)—Finally, the arrangements made for the support, care, and (in case of minors) the education of the wards, should be stated, and their well-being or otherwise, physical, intellectual, and moral, briefly noticed.

In some cases it may not be possible to give information on some of the heads while other estates may afford materials for additions to the list of topics given above. Such additions will doubtless suggest themselves to Collectors and Commissioners.

16. The Commissioner will review the wards' administration of each district in his division. It will not be enough that he should forward the district reports with a mere covering memorandum.

17. The figures in the district narratives must coincide with those in return No. XXXI. A little care taken in preparing the return will often save repeated references from the Board's office, and confusion in preparing the wards' report for Government.

18. In submitting his report the Commissioner will record his opinion, in the form prescribed by rules 14, 15, and 16, section VI, chapter XIII, volume I, Board's rules, of the qualifications and conduct of managers, and the control exercised by Collectors over the management of estates in the districts of his division.

19. The Collector's report will be due in the Commissioner's office on the 10th June, and the Commissioner's report will be due in the Board's office on the 1st July.

SECTION VI.—BUDGET ESTIMATES, EXPENDITURE, AND ACCOUNTS.

(*Section* 70, *Clause* (*c*), *Court of Wards' Act*, 1879.)

1. The budget estimate of each property for each year will be submitted by the manager to the Collector in triplicate in the form given in appendix G, and will show the estimated expenditure under section 48 of the Act distinct from that under sections 49 and 50. It will be due in the Collector's office on the 15th January in each year for the succeeding financial year. The Collector will submit the estimate in duplicate to the Commissioner not later than the 1st February; and the Commissioner will forward one copy to the Board not later than the 1st March. Care should be taken that budget estimates are not delayed beyond the dates mentioned, as under these rules they will become the basis for the sanction of all ordinary expenditure in an estate.

2. The entries of disbursement in the estimate under heads which are covered by the sanctioned scheme mentioned in section V, rule 3, should be supported by a reference to that scheme. The sanction of the Court of Wards to this scheme will be sufficient authority for the expenditure, year by year, of the fixed amounts shown therein under each head, and for the disbursement of the fluctuating allowances (such as commission, travelling allowance, &c.) at the rates therein sanctioned. Any entry in the budget estimate being in excess of the amount sanctioned in the scheme, and any entry of a fluctuating allowance which differs considerably from the amount entered under that head in the estimate of the preceding year, should be briefly explained. The Board will then either give a sanction for the disbursement, or call for such further details as may be required before sanctioning.

3. The headings of disbursement which will ordinarily be covered by the scheme are shown below:—

Headings covered by the scheme.

VI.—Government Revenue.
VII.—Rent to superior landlords.
VIII.—Payment of cesses.
IX.—Management of property—
1 Salary of manager;
2 Establishment, travelling allowance, and commission of manager;
3 Survey, settlement measurement, and butwarrah expenses;
4 Contingencies.
X.—Law expenses.
1 Salary of Agent's and Government Pleader's Clerk;
3 Other expenses.
XI.—Maintenance of proprietor—
1 Salary of guardian;
2 Allowances to proprietor and family;
3 Social ceremonies;
4 Religious ceremonies;
5 Doctor's fees and medicines;
6 Other expenses;
XII.—Education.
XIII.—Miscellaneous—
1 District post assessment;
2 Municipal taxes;
4 Schools;
5 Dispensaries;
12 Petty expenses not detailed above.
XIV.—Government office establishment, stationery, and postage.

Headings not covered by the scheme.

X.—Law expenses.
2 Legal Remembrancer's fees.
XIII.—Miscellaneous—
3 Deposits repaid;
6 Works of public utility;
7 Special establishments.
XV.—Debts paid—
1 Interest on principal debt;
2 Principal debt.
XVI.—Investments.

4. Under the heads IX-4, X-3, XI-3, 4, 5 and 6, and XIII-12 it will be well to obtain sanction in the scheme to such fixed sums as may be estimated to cover the ordinary requirements of the year; the expenditure within the fixed sum will thus be left to the discretion of the Commissioner, and each Commissioner should give such instructions as he may think fit for regulating the disbursements on the different contingent items included under these heads, authorising Collectors and managers respectively to incur expenditure on such items as he thinks fit without further previous sanction; and defining and limiting their respective authority in that respect. Should the sum entered under any of these heads in the budget estimate be in excess of the fixed sum sanctioned, the excess should be explained, and will be dealt with under the last sentence of rule 2 above.

5. The sanction for disbursement of expenditure under heads which are not covered by the scheme will be regulated as follows:—

X—ii. Disbursement will be made on the Legal Remembrancer's bill, no further sanction required.

XIII—iii. No previous sanction required.

vi. Special previous sanction of the Board required in each case in which the amount to be expended exceeds Rs. 200; up to that amount the Commissioner's sanction will suffice.*

vii. Special previous sanction of the Board required.

* This rule is framed to meet the case of petty estates; in larger estates the Commissioner should once for all apply for and obtain authority to sanction more expensive works.

XV.—i and ii. No previous sanction required to disbursement item by item;

XVI. Under sanction of the Commissioner.

6. All exceptional items of expenditure not falling within any of the prescribed heads of the budget estimate require the special previous sanction of the Board before disbursement, as well as all extraordinary and unusual expenses, even if they fall within the prescribed heads.

7. In respect of any item which, under the above rules, requires special previous sanction of the Board before disbursement, it should be borne in mind that the mere fact of the amount being provided for in the budget estimate will not be sufficient authority to justify the expenditure being incurred, unless on reviewing the estimates the Board communicate an express sanction to the expenditure being incurred. Sanction to the execution of any considerable project of works, or for any other purpose falling within these items, should be sought in a separate report, to be submitted as far as possible before or simultaneously with the budget estimate. Against the entry in the budget estimate reference should be made to this report and the orders

passed on it; or if the report has not yet been submitted, a brief account of the project should be given, with an intimation that detailed report will follow.

8. Every manager shall submit, by the 15th of each month, a monthly account current, with vouchers of his receipts and disbursements, to the managing Collector in the form given in appendix H, also monthly abstracts of receipts, disbursements, and cash balances. He shall also submit copy of the entries of the month in his register of permanent advance.

9. The Collector, or with the sanction of the Commissioner, any Deputy Collector, shall audit these accounts, and especially satisfy himself—

(*a*)—That the expenditure is properly vouched for and that it has been incurred under proper sanction, and is free from objection.

(*b*)—That the opening balance and closing balance are correctly shown and tallies with that shown in the personal ledgers in the treasury (all discrepancies being reconciled before the accounts and abstract are passed).

(*c*)—That more money than is necessary is not left in the hands of the manager.

(*d*)—That the manager has applied the funds according to law—*first*, in the manner directed in section 48 of the law, and *secondly*, so far as a surplus is shown in the manner provided by sections 49, 50, and 53.

10. The monthly accounts shall show all actual cash transactions, excluding sums sanctioned but not actually expended within the month, and including all sums expended in anticipation of sanction.

11. With the sanction of the Board the Commissioner may assign the duty of auditing the accounts of managers as above to any other person than the Collector or a Deputy Collector.

12. In addition to the ordinary audit by the Collector or other person as above, the Board or the Commissioner may make such special arrangements for the periodical further audit of accounts as may seem requisite.

13. Large sums of money are frequently shown in table VI of return No. XXXI under the head "Suspense Account." This entry has apparently been made in consequence of the particulars not having been known in time to the office preparing the return. To obviate the necessity for resorting to this practice in future, all managers should keep their accounts for March open for a period not exceeding one month. This arrangement will, it is believed, allow mofussil agents ample time to send in all necessary information.

The delay of one month thus authorized will not, however, warrant any further delay in the submission of the accounts beyond that period.

SECTION VII.—MANAGEMENT OF LANDED PROPERTY AND PROCEDURE OF MANAGERS.

1. When taking charge of properties in behalf of the Court of Wards Collectors must always ascertain with special care the ages and birthdays of the proprietors, and must record and report, through the Commissioner, for the Board's information, the evidence on which their conclusions have been based.

2. As soon as the Court of Wards takes charge of a share in an undivided joint estate, the Collector should at once take steps to open a separate account for such share, in accordance with section 10 or 11 of Act XI of 1859, or section 70 of Act VII (B.C.) of 1876.

3. If any arrear of revenue be due from an estate, of which it is proposed that the Court of Wards shall take charge, a report of the circumstance must be specially made through the Commissioner to the Board of Revenue, before the estate is brought under the Court; and if the estate be the sole property of a minor or two or more minors, having descended to them by the regular course of inheritance, or by virtue of the will of the deceased owner, the report must, with reference to section 24 of the Court of Wards' Act, 1879, state what portion of the arrear has accrued before, and what portion has accrued after, the date on which the minor or minors succeeded to the property.

4. Attention is drawn to the first paragraph of section 17, Act XI of 1859, which has not been repealed, and which exempts estates from sale, after they have been released by the Court of Wards, for arrears of revenue which have accrued during the period of their management by the Court. Collectors and managers are warned of the heavy personal responsibility which this imposes on them in respect of any arrears of revenue which they allow to accrue while an estate is under the charge of the Court, by applying the proceeds of the property to any purposes other than those specified in clause 2, section 48 of the Court of Wards' Act, 1879, before paying the instalments of Government revenue, of cesses, and of other public demands due from the landed estates. It will be observed that the exemption in section 23 of the present Act extends only to sale during the period of management. The law does not prohibit the realization by sale, after release of the estate, of arrears which have accrued before the date on which the disqualified proprietor or proprietors succeeded to it; nor, in the case of an estate, being the property of any disqualified proprietor other than a minor, before the date on which it was brought under the management of the Court.

5. Whenever landed property under the Court of Wards is let in farm, a clause should be inserted in the lease binding the farmer to file a copy of the collection papers of each year within three months of the close of the year.

6. Recent orders of Government direct the discouragement, as far as possible of the farming of wards' as well as Government estates, and no such farm should be given without the previous sanction of the Board. The only circumstances under which a proposal to give a usufructuary mortgage, or the grant of a farm on payment of a bonus in connection with a ward's estate, can be entertained are when care has been taken to see that the interests of the ryots are completely protected, and that the mortgagee in possession, or farmer, is either bound down to collect only according to the jamabandi settled by the Collector, or is debarred from enhancing rents save under conditions and circumstances to be determined beforehand. Looking, however, to the difficulties which must beset a settlement of this kind, local officers must bear in mind that it can be taken advantage of only in very exceptional cases. The policy should be to encourage direct management whenever possible, and under no circumstances should farms or zar-i-peshgi leases be given to enable the farmer or mortgagee to force against the wishes of the tenantry the cultivation of indigo or any other crop through the influence he will obtain as farmer or mortgagee.

7. If an arrear of revenue be due to Government from an estate or portion of an estate sold by order of a competent Court, such arrear is to be deducted from the proceeds of the sale as required by section 23 of the Act.

8. Investments on account of wards in Government securities are to be made, as a rule, through the agency of the Bank of Bengal, all attendant expenses being charged to the estate. The securities will stand in the name of the manager; but will be kept in the Collector's custody, and the interest drawn at the local treasury, except in the case of Government promissory notes exceeding one lakh of rupees in value, in which case Collectors should consider the possibility of converting the securities into a book debt in the Bank of Bengal, in accordance with the notification of the Government of India, Financial Department, No. 44, dated 10th January 1867, published at page 39 of the *Gazette of India* for that year.

9. In accordance with an opinion given by the Advocate-General, the Board direct that, whenever it may be deemed necessary to sell Government securities, the property of an estate under the charge of the Court of Wards, for the purpose of liquidating debts incurred by the ward's ancestors, a certificate of administration under Act XXVII of 1860 shall be taken out by the Court of Wards, the necessary expenses being debited to the funds of the estate.

10. It is desirable that, as far as possible, all receipts and disbursements on account of wards' estates be made through the

Government treasury, especially in districts where there are general managers or special managers with their head-quarters at the sudder station or at a sub-division. Patnidars, ijaradars, and all tenants paying considerable rents on wards' estates should be required to make their payments direct into the Government treasury if they can conveniently do so. It must be borne in mind, however, that it will always be optional with persons having payments to make to the managers of wards' estates to make such payments to the manager. Money so tendered cannot be refused. All tehsildars and gomashtas, who now make remittances to managers at the sudder station, or a sub-division, shall in future remit to the Government treasury direct.

11. Such payments should be made with chalans in triplicate. One copy of the chalan will be returned by the treasurer, to the payer by way of receipt; one will be filed in the treasury, and the last will be sent to the manager's office with a daily advice list of all payments and disbursements made on account of each estate. A personal ledger for each estate will be opened in the Account Department of the treasury, in which all receipts and disbursements on account of the property will be shown.

12. A notice should be posted up at the treasury, and should be made widely known, that the treasurer not being a ward's officer, his receipt is only valid as regards the amount received, and not as regards any detail which may be entered in the chalan; but if the payer first gets it initialed in the manager's office, it is valid both as regards amount and details. In this way any tenant who doubts whether his previous payments have been duly credited can bring matters to an issue by paying into the treasury on an initialed chalan.

13. To meet ordinary and contingent charges a permanent advance will be sanctioned by the Commissioner for each estate. The Commissioner will settle in each case the character of the charges to be met from the permanent advance, and the amount of the advance which is required for the estate.

14. When the manager's head-quarters are at the sudder station, or at a sub-division, disbursements on all other accounts will be made from the treasury by cheques signed by the manager. Vouchers and orders to pay must be carefully endorsed as cancelled as soon as the cheque discharging them is filled up, and before it is signed.

15. At the close of each month the manager will give the treasury officer a consolidated receipt for all payments made by him during the month on cheques, which the treasury officer will then surrender to the manager cancelled.

16. On the 31st March of each year the manager will certify the amount of his cash balance, detailing his outstanding cheques, in order to explain any difference between the balance shown by his cash-book and that admitted by the treasury officer. The treasury officer will certify to the allotted balance in hand.

17. The manager will keep in his office a register of all sums spent from his permanent advance, and will submit a copy of this to the Collector for audit monthly, supported by vouchers, as directed in rule 8, section VI.

18. On the first of each month, or as soon after as possible, the manager will submit his establishment bill to the Collector for audit, and no money shall be drawn or disbursed on account of pay of establishment until this bill be passed.

19. On each quarterly return No. XXIF, the Collector should carefully consider whether the reasons given for not having taken compulsory proceedings against any tenants who are in arrears are sufficient. Substantial reasons should always be required for deferring such proceedings beyond the third quarter of the year against such ryots as have not paid up any portion of the rent of the year.

20. Action under Regulation VIII, 1819, should *invariably* be taken on the first opportunity against patnidars who are in arrears, unless the Collector's express sanction to withhold such proceedings is obtained, and interest at the full rate allowed by law must be exacted from all such tenants and in general from all middlemen on all rents not paid according to stipulated instalments. In regard to cultivating ryots a discretion may be used in foregoing interest where payment is eventually made without having to resort to coercive measures.

21. The rules 10 to 19 are only strictly applicable when the manager's office is at the sudder station, or at the head-quarters of a sub-division, and Commissioners are authorized to exempt all large estates with managers whose status is equal to that of a Deputy Collector from compliance with them.

22. As soon as possible after a property comes under the charge of the Court of Wards, the manager should look into the existing arrangements with the ryots on each estate. Where it is thought advisable to undertake extensive and systematic operations for re-settlement of the rents, either for the purpose of enhancement or of otherwise adjusting them, a report of what is proposed should be submitted to the Board. Where such re-adjustments are necessary over inconsiderable tracts only, as four or five villages, the Commissioner may order them to be made, and may confirm them when made.

23. Officers of the Court of Wards making such re-adjustments of rent are in precisely the same position as the agent of any private zemindar would be; they cannot exercise any of the powers which are conferred by Regulation VII of 1822, or any other settlement law, on Collectors who are making settlements of the land revenue demand of the State.

SECTION VIII.—CUSTODY OF SECURITIES AND TITLE DEEDS.

(*Section* 70, *Clause* (*d*), *Court of Wards' Act*, 1879.)

1. All securities and title deeds and other valuables belonging to a ward's estate shall be taken charge of by the Collector and

kept in the treasury, unless otherwise ordered by the Commissioner.

SECTION IX.—PROCEDURE IN APPEALS.

(*Section* 70, *Clause* (*e*), *Court of Wards' Act*, 1879.)

1. Any appeal under section 68 against the order of a Commissioner or Collector shall be accompanied by a copy of the order appealed against, and shall be preferred within one month of the date of the order, excluding therefrom the time taken to procure a copy of the order.

2. Appeals to a Commissioner may be presented to the Collector and appeals to the Board may be presented to the Commissioner.

3. Rules 3, 5, 6, 7, 8, 9, 11, 12, 13, section I, chapter X, volume I, Board's rules, will apply to appeals under the Court of Wards' Act, 1879.

SECTION X.—PROCEDURE TO BE OBSERVED WHEN A PROPERTY CEASES TO BE UNDER CHARGE OF THE COURT.

(*Section* 70, *Clause* (*f*), *Court of Wards' Act*, 1879.)

1. An order of release under section 65 shall be sent by the managing Commissioner to each Commissioner and Collector in charge of any of the immovable property of the ward, and every such Commissioner and Collector shall notify the intended cessation of the charge by a notice put up in his own office and in a conspicuous place in the estate.

2. When the estate is released the Collector shall prepare a list in duplicate of the papers to be delivered and of all movable or immovable property which may be in the custody or charge of the Collector or manager, and such papers and movable property shall be given up to the late ward or his successor with one of the two lists, a receipt being affixed to the other, signed by him or his authorized agent.

3. As soon as convenient after the release of an estate from the custody of the Court of Wards, the Collector shall submit a report with a return in form No. XXXI, showing the results of the management of the property from the time it was assumed charge of till it was released. This report after examination and review should be forwarded by the Commissioner to the Board of Revenue. The late ward or his successor may, on application, obtain a copy of this report and return.

SECTION XI.—EDUCATION OF MINORS.

(*Section* 70, *clause* (*g*), *Court of Wards' Act*, 1879.)

1. On the property of any male minor being taken under the care of the Court of Wards, the Collector should report at the

earliest opportunity to the Commissioner, for the information and approval of the Board, the measures he proposes to adopt for the education of the minor, as required by rule 1, section V.

2. As a rule every Hindu male minor, the net income from whose property is not less than Rs. 2,000 per annum will be sent, but not before he is eight years old, for education to the wards' institution in Calcutta.

3. Such minors who are natives of the Patna Division, or of the portions of the Bhagulpore and Chota Nagpore Divisions, in which either the Hindí or Urdu language is current, will not to be sent to Calcutta, but to the institution at Benares, after communication with the Board of Revenue, North-West Provinces.

4. Mohamedan minors may be sent to the Mohamedan Anglo-Oriental College at Aligarh.

5. From the report of the financial position which the Collector is required to submit when a property first comes under charge of the Court of Wards (*vide* section V), the Board will be able to determine whether the ward should be sent to any of these institutions. The Board will also determine from the same data the proportion of the general expenses of the institution in Calcutta to be borne by each ward after his admission.

6. Whenever a minor is despatched from any district to any of the institutions, a certificate of the state of his health, either by the Civil Surgeon, or the Sub-Assistant Surgeon of the district, is to be sent to the Board.

7. No minor is to be sent for the first time to the institution at Calcutta or Benares after he has attained the age of fourteen years.

8. Rule 7, as well as rule 2, prescribing eight years as the minimum age for admission, applies to boys other than wards of the Court, whom it may be proposed to admit to the benefits of the institution.

9. Two months before the date on which any minor, who is being educated at a Government wards' institution, will attain his majority, the Collector shall report, through the Commissioner to the Court of Wards, the approaching termination of the trust, in order that intimation may be given to the Director of the institution, and the necessary steps may be taken to realize any demands on account of the education of the minor.

10. In appendix I will be found the rules for the management of the institution in Calcutta.

11. The age of majority in the case of minors under the Court of Wards having been raised by law from 18 to 21 years, it is incumbent on the Court to see that the additional years are properly utilized in preparing the minor for his

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future responsibilities, in initiating him into the system of management, and endeavouring to reduce the influence of evil counsellors to a minimum by the time he attains his majority. To secure due attention to this in future, the Board direct that whenever a minor under the Court of Wards attains the age of 18, the Collector under whose superintendence he has been placed will report to the Commissioner the steps which he proposes to take gradually to teach the ward the business of the estate. If he is at the wards' institution, or at a boarding-school, it may still be feasible to do something in this direction during the holidays.

12. No marriage of a ward should be authorized, and no steps or negociations preliminary to marriage be recognized, without the previous sanction and approval of the Court of Wards. And Collectors should intimate to the guardians and relatives of wards that at least three months' notice must be given of their wish to celebrate any marriage, otherwise they will run the risk of the Court refusing to authorize payment of the expenses of the marriage out of the wards' funds. An estimate of the proposed expenditure must be submitted with the notice, for the sanction of the Board.

SECTION XII.—CIVIL SUITS.

1. All suits connected with the estates of wards of court, or with other estates, the property of individuals, in charge of the revenue authorities, should be conducted in accordance with the rules issued by the Legal Remembrancer.

2. The Board of Revenue is, under the Court of Wards' Act, 1879, the Court of Wards, but under section 15 of the above Act, the Board have delegated to Commissioners the power of ordering a suit to be brought on behalf of a ward, and of ordering all other things to be done which may be requisite for the proper conduct of any suit in which a ward is concerned.

3. Careful attention should be paid to the instructions issued by the Accountant-General regarding the adjustment of charges against wards' and other estates on account of fees for work done in the Legal Remembrancer's office.

4. Special attention is called to rule 19, section I of the series issued by the Legal Remembrancer in which it is laid down that under the orders of Government a copy of the brief shall be sent by the Commissioner or the Collector to the Board for information :—

(1.) In all cases or classes of cases involving revenue questions, in which the Board may by general orders so direct.

(2.) In all cases of importance in which the Commissioner or Collector may think that the Board, as the chief revenue authority, should be informed of the facts.

SECTION XIII.—ATTACHED ESTATES.

1. All rules prescribed for the management of wards' estates shall be followed in the management of attached estates by a Collector, as far as they are applicable, and except as otherwise provided in the law, or in the following rules.

2. An attachment is made under section 26, Regulation V of 1812, whenever either the Revenue Authorities, or any of the individuals holding an interest in a joint undivided estate, can satisfy the Courts of Judicature that inconvenience to the public, or injury to private rights, is resulting from disputes subsisting among the proprietors of the estate, but as the words and figures "and sections 26 and 27, Regulation V, 1812" as they stood in section 2, Regulation V of 1827, have been repealed by Act XVI of 1874, Schedule, part VI, estates attached under section 26, Regulation V of 1812, can no longer be placed under the Collector.

3. Landed property attached by orders of the Civil Courts under section 5, Regulation V of 1799, is, by Regulation V of 1827, to be placed under the superintendence of the Collector.

4. Property is attached under section 5, Regulation V of 1799, when no one, of several claimants to the estate of a person dying intestate, can give "the good and sufficient security for his compliance with the judgment that may be passed in the suit," which is requisite before he can be placed in possession of the estate under section 4, and, in all cases, when there may be no person authorized and willing to take charge of the landed property of a person deceased.*

5. Upon receiving a precept from the Civil Court to hold any landed property in attachment under the Regulation above quoted, the Collector shall appoint a person for the due care and management of the estate, under good and adequate security for the faithful discharge of the trust, and shall take an agreement from such person in the form given in appendix J. Any one holding an interest in the estate may appeal to the Commissioner against the order of a District Officer making such an appointment. The precept must state, specifically, the property to be included in the attachment.

6. It is of importance to observe that under the provisions of Regulation V of 1827 it is not open to the Collector to farm property which he holds in attachment under these Regulations, nor to manage it directly: he is restricted, by the law quoted in the preceding clause, to the one mode of

* In such a case, the Collector should probably take measures at once for the assertion of the claim of Government to the estate as an escheat.—(*See* chapter IX, section VII, volume I, Board's Rules.)

management there specified. In accordance, however, with an opinion expressed in 1851 by the Judges of the Sudder Dewanny Adawlat, a manager may, with the consent of the Collector, farm such an estate for such a term as is thought proper, upon condition that the farm be surrendered, at any time, on the attachment ceasing.

7. The duty of a Collector under Regulation V of 1827 is to collect the rents and discharge the public revenue, and provide for the cultivation and future improvement of the estate, and (*vide* section 5, Regulation V of 1799) eventually "to deliver over the estate" to the person held entitled thereto, "with a full and just account of all receipts and disbursements during the period of his administration."

8. A Collector cannot, unless under the special orders of the Civil Court, disburse to any one any part of the surplus proceeds from lands thus managed under his superintendence; surplus proceeds may, with the sanction of the Commissioner, be expended upon the improvement of the estate, but if not so appropriated, must be held simply in deposit, and not invested so as to produce interest or profit.

9. According to sections 503 and 504, Act X of 1877 (the Civil Procedure Code), the Civil Court may, for the interest of those concerned, appoint the Collector to be the receiver of any property which is the subject of a suit or under attachment, if such property be land paying revenue to Government or land of which the revenue has been assigned or redeemed; and place it under his management.

10. Whenever a Collector is so appointed to be receiver the Civil Court will, under section 503 of the Act, define the powers which he shall exercise in that capacity. It should be observed that the Collector is bound to pay the balance due on his account "as the Court directs." The Collector should be careful to obtain precise instructions from the Court, before disbursing any surplus which he may hold.

11. Under the provisions of section 326, Act X of 1877, the Civil Court may, under certain circumstances, stay the sale of any land, or share in land, which is attached in satisfaction of a decree, if the Collector represents to the Court that the public sale thereof is objectionable, and that satisfaction of the decree may be made within a reasonable period by a temporary alienation or management of the land or share; and it may authorize the Collector to provide for such satisfaction in the manner recommended by him. The rules for the guidance of the Collector in the management of such property are to be found in sections 322 to 325 of the Act.

12. Under the orders of Government the Collector is prohibited from making representations to the Civil Court under

section 326 of the Act, without the sanction of the Board previously obtained; but should any sale be immediately impending of property in respect of which a Collector considers that a representation under section 326 should be made, he can, at the same time as he applies to the Commissioner for permission to act under section 326, represent to the Civil Court that he has made such an application; and it will be in the discretion of the Court to stay the sale.

13. Under section 172, Act X of 1872, a Magistrate may order the attachment by the Collector of land paying revenue to Government belonging to a person accused of certain crimes, and believed to be absconding or concealing himself for the purpose of avoiding service of a warrant.

14. Property thus under attachment is to be declared at the disposal of Government, if the absent person does not appear within the time (which is not to be less than thirty days) specified in the proclamation issued, under section 171, Act X of 1872, at the same time as the attachment. But such property is not to be sold until the expiration of six months. It is incumbent upon the Collector to take care that the right of Government to such land is declared on the expiration of the period mentioned in the proclamation; and to obtain an order from the Magistrate for the sale of the property, at the expiration of the six months herein referred to.

15. The law does not restrict the Collector to any particular mode of management during the period that such lands are under attachment and before their sale; ordinarily, however, the provisions of Regulation V of 1827 should be applied.

16. Section 531, Act X of 1872, does not authorize a Magistrate to call upon a Collector to attach or manage lands. Collectors should, therefore, decline to comply with any such requisition made upon them under color of that section. In cases when estates attached by Magistrates cannot bear the charge for a separate manager or receiver, and the Magistrate considers the direct collection of the rents desirable, he may appoint the Collectorate or sub-divisional nazir to be manager or receiver. As the nazir in this capacity would act directly under the orders of the Magistrate, to whom alone he would be accountable, the security which the nazir has furnished to the Collector will not extend to these duties, and therefore other security should be required of him, when such may be deemed necessary by the Magistrate.

17. Estates under attachment by order of any judicial authority, or managed by a Collector in accordance with such order, cannot be sold for arrears of revenue otherwise than after the preliminary notification prescribed by section 5, Act XI of 1859. To avoid the risk of the provisions of the law referred to being overlooked in the case of estates under judicial attachment which have not been placed under the Collector's management, the High Court have

directed by their circular order No. 2 of the 10th January 1871 that all orders, passed by the Civil Courts for the attachment of estates, shall be immediately notified to the Collectors of the districts within which such estates are situated.

SECTION XIV.—RULES UNDER THE CHOTA NAGPORE ENCUMBERED ESTATES' ACT, 1876.

1. In exercise of the powers conferred by section 19 of the Chota Nagpore Encumbered Estates' Act, 1876, the Lieutenant-Governor of Bengal has, with the approval of His Excellency the Governor-General in Council, made the following rules: (*vide* pages 1441 and 1442 of the *Calcutta Gazette* of the 3rd October 1877)—

(i)—Without the special sanction of the Lieutenant-Governor, the Act shall not be put in force unless the person seeking it derives an annual income of Rs. 500 or more from his immovable property, and without the same sanction no immovable property, other than land or permanent interests in land, shall be brought under the provisions of the Act.

(ii)—Every application under section 2 of the Act shall, if made by the holder of immovable property, or by his heir, or guardian, committee, or other legal curator of such holder or heir, be accompanied by a statement of all debts and liabilities due by such holder, together with the names of the creditors, and a specification of the date on which each debt was incurred, and also by a statement showing of what property such holder is possessed, and the income derivable therefrom. These statements may, if the Commissioner deem it necessary, be sent to the Deputy Commissioner of the district or districts in which the immovable property is situated for inquiry into the correctness or otherwise of such statements, and for report as to whether the property is solvent or not. The Commissioner shall refrain from issuing the vesting order under section 2, if it appears to him, on such report or otherwise, that a property is hopelessly insolvent.

(iii)—When a Deputy Commissioner is of opinion that any property should be brought under the provisions of the Act, he shall ascertain, as far as possible, what debts and liabilities are due by the holder of such property, and what immovable property he has in his possession, and the income derivable therefrom; and, after inquiry into the solvency or otherwise of the holder, he shall submit the whole

of the papers to the Commissioner, who shall issue the vesting order or not according as, in his opinion, the property is solvent or not.

(iv)—After the vesting order has been issued, it shall be the duty of the manager to inquire carefully into the solvency of the property, and to make early report on this point to the Commissioner, with a view to the restoration of the property to the owner (under section 12 of the Act as amended by Act XII of 1877) should the property prove to be insolvent.

(v)—Wherever the manager appointed under the Act is not the Deputy Commissioner of the district, the Deputy Commissioner will (subject to such orders consistent with the provisions of the said Act as the Commissioner may from time to time issue), exercise a general control over the management of all the properties in his district.

(vi)—The security to be required from any manager not being a Government servant, and from subordinate officers under this Act, shall be fixed from time to time by the Commissioner of the division, with the approval of the Lieutenant-Governor: provided that no such manager or subordinate officer shall be required to give security for an amount exceeding 25 per cent. of the annual rents and profits of the property on account of which he is employed.

(vii)—To every notice published under section 5 of the Act shall be appended a copy of section 6. The notice shall be published at the district cutcherries, moonsiffs' courts, and thanas within the jurisdiction of which the property is situated, and shall be affixed to the bhandar of all villages contained within the property. Whenever possible, special service of such notice shall be made on every known creditor of the property; but the absence of such special service shall not be a bar to proceedings under the Act.

(viii)—When any property is restored to the holder or his heir, in accordance with section 12 of the Act, notice of the restoration shall be published at the places mentioned in the preceding rule and in the *Calcutta Gazette.*

(ix)—On the publication of the vesting order under section 2 of the Act, the holder of the property, or his legal representative, shall be called upon to deliver to the manager, within fifteen days, all

accounts and other papers connected with the management of the property.

(x)—In determining the amount of any principal debt or liability under section 8 of the Act, claims equitably due may be admitted by the manager if acknowledged by the holder of the property or his legal representative, notwithstanding the existence of some legal defence, such as limitation or insufficiency of stamp.

(xi)—The allowance of interest on any principal debt or liability shall not exceed 12 per cent. per annum from the date on which it was incurred to the date of determination, or from the date of determination to the date of payment.

(xii)—Notice shall be given to each creditor of the date on which orders will be passed by the manager on his claim. If any oral evidence in support of the claim is adduced, it shall be recorded by the manager in the English language, and shall be filed with the papers relating to the claim. The manager may from time to time, as seems necessary, adjourn the passing of orders on any claim. Notice of such adjournment shall be given to the claimant or his representative.

(xiii)—The manager shall record in the English language reasons for his decision on each claim, and within one week of the date of such decision, a copy thereof shall be prepared in the vernacular of the district for delivery to the creditor on application.

(xiv)—The scheme mentioned in section 11 of the Act shall be submitted by the manager through the Deputy Commissioner, who will forward it, with his opinion, to the Commissioner. The manager shall note in such scheme the order in which he proposes to pay the admitted debts. The manager, in determining the order for payment of the debts, will, as far as possible, give preference first to claims of mortgagees and conditional vendees removed from possession under section 16 of the Act; secondly, to decrees of court; and thirdly, to bond debts.

(xv)—Applications by the manager, under section 16 of the Act, for the removal of a mortgagee or conditional vendee from possession, shall not be made without the sanction of the Commissioner.

(xvi)—The power to lease, under section 17 of the Act, shall be subject to the following provision:—No lease shall be given for any term exceeding three years without the sanction of the Deputy Commissioner, or exceeding four years, without the sanction of the Commissioner.

2. Under Government order No. 2636, dated 1st November 1878, the Board of Revenue have a general control over the management of estates brought under the Act.

3. An annual return in form No. XXXI, should be submitted for each encumbered estate, and such estate should be administered in accordance with the general rules for wards' estates as far as applicable.

APPENDIX A.

(*See Section III, Rule* 4.)

Form of Agreement to be executed by a Manager of a Ward's Estate.

I, A. B., having voluntarily taken on myself the management of the estate of C., disqualified proprietor of D., do hereby engage with the Collector of E., that I will manage the said estate diligently and faithfully for the said proprietor, and will use every means in my power to improve the same for his [her] benefit, and will act in every respect for his [her] interest in like manner as if the estate were my own. I also engage with the said Collector to observe in all respects the provisions regarding managers contained in Part VI of the Court of Wards' Act, 1879, and that I will derive no personal advantage from the management beyond the remuneration granted to me as manager. In the event of any breach of trust, neglect, or omission as manager being proved against me, I will pay to the said Collector Rs. as liquidated damages.

APPENDIX B.

(*See Section III, Rule* 4.)

Form of Agreement to be executed by a Guardian of a Ward.

I, A. B , having voluntarily taken upon myself the guardianship of C., disqualified proprietor of D., do hereby agree with the Collector of E., that I will execute the trust committed to me diligently and faithfully, and according to the provisions regarding guardians contained in Part VI. of the Court of Wards' Act, 1879, and that I will derive no advantage, directly or indirectly, from the ward's allowance beyond the remuneration granted me as guardian. In the event of any breach of trust, neglect, or omission being proved against me, I will pay to the said Collector Rs. as liquidated damages.

APPENDIX C.

[*See Section V, Rule* 5.]

STATEMENT No. I.—SHOWING THE ORDINARY SURPLUS OF ASSETS OVER EXPENDITURE.

1	2	3	4	5
YEAR.	Estimated current annual receipts with details (as per Table VI of Return No. XXXI.)	Estimated current annual disbursements with details (as per Table VI of Return No. XXXI).	Net surplus available.	REMARKS.
	Rs.	Rs.	Rs.	
1879-80	2,000	1,500	500	
1880-81	2,147	1,500	647	Increase on account of resettlements and extension of cultivation.
1881-82	2,147	1,500	647	
1882-83	2,147	1,500	647	

Note—The assets are to be calculated at only 95 per cent. of the demand, allowing 5 per cent. for bad debts. In the estimate of disbursements 5 per cent. should be added for unforeseen contingencies.

The assets of lands which are held by others under usufructuary mortgages should not be included in this statement.

The annual receipts and disbursements should be given in a lump in columns 2 and 3 respectively, the details being furnished for the first year only on the reverse of the statement. Any increase or decrease in the annual receipts (column 2) or in the annual disbursements (column 3) in any subsequent year should be briefly explained in column 5.

APPENDIX D.

[*See Section V, Rule* 5.]

STATEMENT No. II.—SHOWING DEBTS WHICH ARE COVERED BY USUFRUCTUARY MORTGAGES AND THE YEAR BY WHICH THEY WILL BE PAID OFF OUT OF THE USUFRUCTUARY MORTGAGES.

1	2	3	4	5	6
Year in which land will be set free by clearance of the debt secured.	Amount of debt.	Amount of assets set free.	Add former available surplus.	Surplus available (column 3 & column 4) in year in column 1.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	
1879-80	78	13	500	500 + 13=513	
1880-81	300	40	647 + 13=660	660 + 40=700	
1881-82	.....	.....	647 + 53=700	700	
1882-83	2,205	157	647 + 53=700	700 + 157=857	

Note.—The debts in column 2 should be given in the order of the year in which they will be extinguished.

In column 4 will be shewn the amount which is entered in column 4 of Statement No. I, *i.e.* the annual surplus which was available for payment of debts before any of the land was released from the usufructuary mortgage.

APPENDIX E.

[*See Section V, Rule* 5.]

STATEMENT No. III.—SHOWING DEBTS NOT SECURED BY USUFRUCTUARY MORTGAGE, *with interest due to date, and also the interest annually accruing* ON THE PRINCIPAL.

1	2	3	4	5	6	7
YEAR.	Name of person to whom debt is due.	Amount of debt due to each person.	Percentage of interest on debt due to each person and annual amount thereof calculated on column 3.	Interest due up to the beginning of the year of report.	Total of columns 4 and 5.	REMARKS.
		Rs.	Rs.	Rs.	Rs.	
1879-80	Baboo Bepin Behari Mullick...	2,000	10 per cent. 200	100	300	
1880-81	Ditto ditto ...	1,700	Ditto 170	.....	170	
1881-82	Ditto ditto ...	1,100	Ditto 110	.....	110	
1882-83	Ditto ditto ...	510	Ditto 51	.....	51	

APPENDIX F.

[*See Section V, Rule* 5.]

STATEMENT No. IV.—OF THE ANNUAL PROGRESS TO BE MADE UNTIL THE DEBTS ARE FINALLY EXTINGUISHED AND THE EXPECTED POSITION OF THE ESTATE AT THE END OF EACH YEAR UP TO THAT TIME.

1	2	3	4	5	6	7	8	9	10
YEAR.	Amount of debt unsecured as in column 3, Statement No. III.	Interest on principal only as in column 6, Statement No. III.	Sum available for paying debts as in column 5, Statement No. II.	Add any exceptional receipt expected this year.	Total of columns 4 and 5.	Amount of interest shown in column 3 of this Statement which can be paid off.	Amount of sum shown in column 2 of this statement which may be paid off.	Balance remaining to be paid (column 2—column 8) + (column 3—column 7).	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1879-80 ...	2,000	300	513	87	600	300	300	1,700	
1880-81 ...	1,700	170	700	70	770	170	600	1,100	
1881-82 ...	1,100	110	700	.....	700	110	590	510	
1882-83 ...	510	51	857	.....	857	51	510	Nil.	

Note.—In column 1 will be entered each year until the estate is cleared by the balance in column 9 being reduced to *nil*.
In column 5 will be shewn payment of a debt due to the estate.
The total of columns 7 and 8 should equal column 6.

APPENDIX G.

[*See Section VI, Rule* 1.]

I.—Budget Estimate of Receipts and Disbursements of the Estate of in the District of for the year 18 -18

Receipts.	Actuals of year ended.			Sanctioned estimate of current year.			Proposed estimate for year under budget.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
I.—Rent									
II.—Cesses...									
III.—Interest—									
(1)—On Government securities									
(2)—On									
IV.—Receipts other than those shown above—									
1. Recovery of debts									
2. Sale of lands									
3. Sale of securities									
4.									
V.—Miscellaneous—									
1. Sale proceeds of									
2. Deposits									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
*12. Petty sundries not detailed above									

Disbursements.	Actuals of year ended.			Sanctioned estimate of current year.			Proposed estimate for year under budget.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
VI.—Government Revenue									
VII.—Rent to Superior Landlords									
VIII.—Cesses									
IX.—Management of Property—									
1. Salary of manager									
2. Establishment, travelling allowance, and commission of ditto									
3. Survey, settlement, measurement, and butwarra expenses									
*4. Contingencies									
X.—Law Expenses—									
1. Salary of Agent's and Government Pleader's clerk									
2. Legal Remembrancer's fees									
3. Other expenses									
XI.—Maintenance of Proprietor—									
1. Salary of guardian									
2. Allowances to proprietor and family ...									
3. Social ceremonies									
4. Religious ceremonies									
5. Doctor's fees and medicines									
6. Other expenses									
XII.—Education									

* If the amounts are large the principal items should be explained.

RECEIPTS.	Actuals of year ended.			Sanctioned estimates of current year.			Proposed estimate of year under budget.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
GRAND TOTAL ...									

DISBURSEMENTS.	Actuals of year ended.			Sanctioned estimate of current year.			Proposed estimate of year under budget.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
XIII.—MISCELLANEOUS—									
1. District post assessment									
2. Municipal taxes									
3. Deposits repaid									
4. Schools									
5. Dispensaries									
6. Works of public utility...									
7. *Special establishments*									
8. ...									
9. ...									
10. ...									
11. ...									
*12. Petty expenses not detailed above									
‡XIV.—GOVERNMENT OFFICE ESTABLISHMENT, &c.,									
1. Rs. 4-6 per cent. on Rs. 1,000 of the demand, minus interest									
2. Re. 1-12 per cent. on Rs. 4,000 of the same rental									
3. 14 Annas per cent. on Rs. 15,000 of the same rental									
4. 7 Annas per cent. on the remainder... ...									
§XV.—PAYMENTS OF DEBTS—									
1. Interest on principal debt									
2. Principal debt									
XVI.—INVESTMENTS									
GRAND TOTAL ...									

* If the amounts are large the principal items should be explained.

† It should be fully explained how much money is to be spent on improvements, or on objects by which the estate will, from the point of view either of the proprietor or of the people, benefit either financially or otherwise.

‡ If the rental is not more than Rs. 1,000, the first percentage will be reckoned on the whole. If it is less than Rs. 5,000, the second percentage will be reckoned only on the excess above Rs. 1,000. If it is less than Rs. 20,000, the third percentage will reckoned only on the excess above Rs. 5,000.

Sums to be credited in the several districts in which an estate may be situated, and shown in a lump in this heading, should be shown separately, district by district, in the explanation sheet.

§ Zur-i-peshgi debts, extinguished by the possession of certain lands, and not by actual payment, will not be shown here.

II.—Statement of Ways and Means.

	Rs. A. P.	Rs. A. P.
Cash balance at the commencement of the year 18 -18	.....	
Add estimated receipts as shown against headings I to V...	.....	.....
Deduct estimated expenditure under section 48 of the Court of Wards' Act, 1879... ...	.....	
Heading VI.—Government revenue ...	.....	
" VII.—Rent to superior landlords ...	.....	
" VIII.—Cesses	.....	
" IX.—Management of property ...	.....	
" X.—Law expenses	.....	
" XI.—Maintenance of proprietor—		
1. Salary of guardian		
2. Allowances to proprietor and family		
5. Doctor's fees and medicines		
	.....	
" XII.—Education	.....	
" XIII.—Miscellaneous		
1. District post assessment		
2. Municipal taxes...		
7. Special establishments		
	.....	
" XIV.—Government Office Establishment, &c.	.....	.....
Total Estimated Expenditure ...		.....
Available surplus under section 49 of the Act ...		.....
Deduct other expenditure as estimated ...		.....
Estimated balance at the end of the year 18 -18		.....

III.—Additional details required.

1	2	3	4	5
	Estimated amount of current demand of the year under budget.	Estimated amount of arrear demand at the close of the year preceding the year under budget.	Total.	Percentage of estimate of the year under budget on the total current and arrear demand, column 4.
	Rs.	Rs.	Rs.	Rs.
Rent due to estate ...				
Cesses due to estate ...				
Government revenue ...				
Rent to superior landlords				
Cesses due by estate ...				

Estimated balance of principal debt at the close of the year preceding the year under budget ... ...

Estimated amount of interest on principal debt which will fall due within the year under budget... ... ...

APPENDIX H.

[*See Section VI, Rule* 8.]

MONTHLY ACCOUNT CURRENT OF RECEIPTS AND DISBURSEMENTS OF THE ESTATE OF DURING THE MONTH OF 18 .

RECEIPTS.	Rs.	A.	P.	Amount. Rs.	A.	P.
I.—CASH BALANCE from last month						
II.—RENT						
III.—CESSES						
IV.—INTEREST—						
(1)—On Govt. Securities						
(2)—On						
V.—RECEIPTS other than those shown above—						
1. Debts recovered						
2. Lands sold						
3. Securities sold						
4.						
VI.—MISCELLANEOUS—						
1. Sale proceeds of						
2. Deposits						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
*12. Petty sundries not detailed above ...						

* If the amounts are large the principal items should be explained.

DISBURSEMENTS.	Rs.	A.	P.	Amount. Rs.	A.	P.
VII.—GOVERNMENT REVENUE						
VIII.—RENT TO SUPERIOR LANDLORDS						
IX.—CESSES						
X.—MANAGEMENT OF PROPERTY—						
1. Salary of manager						
2. Establishment, travelling allowance, and commission of ditto ...						
3. Survey, settlement, measurement, and butwarra expenses						
*4. Contingencies						
XI.—LAW EXPENSES—						
1. Salary of Agent's and Government Pleader's clerk						
2. Legal Remembrancer's fees... ...						
3. Other expenses						
XII.—MAINTENANCE OF PROPRIETOR—						
1. Salary of guardian						
2. Allowances to proprietor and family						
3. Social ceremonies						
4. Religious ceremonies						
5. Doctor's fees and medicines... ...						
6. Other expenses						
XIII.—EDUCATION—						

RECEIPTS.	Amount.			DISBURSEMENTS.				Amount.		
	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.
				†XIV.—MISCELLANEOUS—						
				1. District post assessment						
				2. Municipal taxes						
				3. Deposits repaid						
				4. Schools						
				5. Dispensaries						
				6. Works of public utility						
				7. *Special establishments*						
				8. ...						
				9. ...						
				10. ...						
				11. .						
				*12. Petty expenses not detailed above						
				‡XV.—GOVERNMENT OFFICE ESTABLISHMENT, &c.						
				1. Rs 4-6 per cent. on Rs. 1,000 of the demand, minus interest						
				2. Re. 1-12 per cent on Rs. 4,000 of the same rental .						
				3. 14 Annas per cent. on Rs. 15,000 of the same rental						
				4. 7 Annas per cent. on the remainder						
				§XVI.—DEBTS PAID—						
				1. Interest on principal debt						
				2. Principal debt						
				XVII.—INVESTMENTS						
				‖XVIII.—CASH BALANCE TO CREDIT OF THE ESTATE AT THE CLOSE OF THE MONTH						
GRAND TOTAL ...				GRAND TOTAL ...						

* If the amounts are large the principal items should be explained.

† It should be fully explained how much money has been spent on improvements, or on objects by which the estate will, from the point of view either of the proprietor or of the people, benefit either financially or otherwise.

‡ If the rental is not more than Rs. 1,000, the first percentage will be reckoned on the whole. If it is less than Rs 5,000, the second percentage will be reckoned only on the excess above Rs 1,000. If it is less than Rs 20,000, the third percentage will be reckoned only on the excess above Rs. 5,000.

The date on which, and the year for which, the total amount shown against this heading was paid into the treasury, should be invariably given in the explanation sheet. Further sums credited in the several districts in which an estate may be situated, and shown in a lump in this heading, should be shown separately, district by district, in the explanation sheet.

§ Zur i-peshgi debts, extinguished by the possession of certain lands, and not by actual payment, will not be shown here.

‖ State in the explanation sheet how the cash balance has been verified, how much of it is nominal and real, and in whose custody it is.

APPENDIX I.

[*See Section XI, Rule* 10.]

RULES FOR THE MANAGEMENT OF THE WARDS' INSTITUTION AT CALCUTTA.

Object and Constitution.

1. The wards' institution is established for the boarding and education of minors under the Court of Wards, and of such other boys as may, from time to time, be sent to it by the Board of Revenue.

2. The ordinary age of admission is from eight years to fourteen years.

3. The management of the institution is vested in a Director, subject to the supervision of the visitors, and to the control of the Board of Revenue in its jurisdiction as Court of Wards.

Admission, privileges, and discipline.

4. Each boy is sent to Calcutta in charge of a trustworthy agent, who is to make him over, immediately on his arrivial, to the Director. The Director is to take an early opportunity of presenting him before the Board of Revenue.

5. Each boy is allowed to bring with him an establishment of two personal attendants and a cook. Those boys for whom, owing to caste considerations, cooks cannot easily be procured in Calcutta, are permitted to bring two cooks.

6. One horse, with the necessary servants, may be kept by each boy whose income exceeds Rs. 5,000 per annum.

7. Servants of whatever description attached to the institution are under the control of the Director, and liable to fine or dismissal at his discretion.

8. A separate bed-room and kitchen are allowed to each boy; the drawing-room and reading-room being used in common.

9. From the time of his admission, each boy is considered to be under the guardianship of the Director, who exercises entire control over him.

10. Exercises and deprivation of indulgences are the ordinary punishments; and these are inflicted at the discretion of the Director. He may also subject the boys to restraint, noting his proceedings in the Order Book prescribed in rule 37 below.

11. Corporal punishment is to be resorted to only in aggravated cases.

12. Each boy is vaccinated as soon as practicable after his admission, unless he be already protected.

13. The Director prescribes bounds beyond which no boy is allowed to go without permission or unattended.

14. Boys wishing to visit any friend or relation must apply to the Director for leave. A servant attached to the institution will, in these cases, accompany the boy. Any friend or relation wishing to visit a ward at the seminary may be admitted in the presence of the Director, in whose presence the interview must be held.

15. The boys are allowed to go home for the winter, summer, and Dusserah vacations. A letter is sent by the Director to the proper person in each case, naming the date of the return of the boy to the institution, and warning him that if the ward does not return by that date the boy will not be allowed to go home during the next vacation. When the fixed date arrives the Director reports to the Board who has failed to return, and what member of his family is responsible, so that necessary orders may be issued for the stoppage of the family allowances.

Routine.

16. The boys rise at gun-fire, from which time half an hour will be allowed for dressing, after which they take exercise till 7 A.M.

17. At this time the boys take a walk of not less than a mile, or a ride: or practise gymnastics, or take similar exercise, provided always that the boys be not unattended or beyond supervision.

18. After the morning exercise the boys assemble, at 7 A.M. in summer and 7-30 A.M. in winter, to prepare their lessons, and study in separate classes for, at least, one hour, after which time they invariably, except in cases of sickness, bathe and perform their devotional services, and breakfast.

19. At 10 A.M. the boys attend the college or school. Absence is allowed only in cases of sickness.

20. When the boys return from college or school, they are encouraged to spend their time in active games, riding, and gymnastics.

21. At least one hour in the evening is devoted to study with the Director or teachers.

22. The hour for the evening meal is fixed by the Director, with due regard to the season of the year.

23. The hour for retiring to rest is similarly determined, and at that hour the jemadar sees that the house is properly secured, and that each boy is in his bed.

24. A carriage is kept for the conveyance of the boys to and from the college; and, if the funds suffice, for the purpose of recreation also.

General Conduct.

25. There is no distinction of rank among the boys. All are treated as gentlemen; but it must be impressed practically on their minds that regularity, obedience, morality, and diligence only will give them position over their fellows.

26. To this end truth, honesty, and straightforwardness are first encouraged, and diligence rewarded: while duplicity, cunning, mere surface-polish of manners, and effeminacy are discountenanced in every way possible.

The Director.

27. To enforce and utilize the foregoing regulations is the chief duty of the Director.

28. He lives in the institution.

29. He may, on no account, leave the boys alone in the institution. In cases of necessity he may delegate a temporary authority to a properly qualified person. In any case of absence for more than seven days, the person so nominated must be approved by the Board of Revenue.

30. He must keep every boy's room furnished with the necessary furniture, which is selected with a view to cleanliness and comfort; show and luxury being avoided.

31. He must strictly refrain from offending any of the wards' prejudices which relate to food and drink; but, though prohibited from interference in the matter of religion, he must not give in to the follies of individuals, or to the whims of families, such, for instance, as the idea that vaccination displeases *Sitla*, or that boys should not walk on foot because their parents may not have walked.

32. He is to encourage a taste for manly exercise, such as riding and swimming, cricket, archery, fives, quoits, &c.

33. He may allow no one to live within the precincts of the institution who is not connected with it, and he must take care that no objectionable persons find admittance on any pretext whatsoever.

34. He must take care that the quality of the provisions is good, and the supply regular.

35. The English writer attached to the institution acts as an assistant to the Director.

Relations between the Board of Revenue and the Director.

36. The Director acts under the direction of the Board of Revenue and reports to them, at once, all matters of importance.

37. He keeps an Order Book, in which shall be recorded all orders which he may pass affecting the internal economy of the institution, and also any punishments severer than exercises or temporary deprivation of indulgences which he has found it necessary to inflict. The Order Book is submitted monthly to the Board of Revenue. To save correspondence, the pages of this book are divided into two columns, one for the orders of the Director, the other for the remarks of the Board.

38. The Director keeps an Account Book, which distinctly exhibits under different heads the general charges of the institution and the individual charges of each boy.

39. A monthly abstract of these accounts prepared by the Director is submitted in the form of a bill to the Board of Revenue, who make the necessary payments by a cheque on the Accountant-General, Bengal.

40. In order to obtain the necessary funds, the Director submits to the Board, one month before the expiration of the then current half-year, an estimate of the probable expenditure on account of each ward during the ensuing half-year. On these estimates the Board direct each Collector concerned to pay the money into his own treasury and credit it in his cash-book as a receipt of the Wards' Institution Fund, on account of ward. (*Here give his name.*) The Collector sends a copy of the receipt to the Board in order that they may know that the amount has been duly credited.

41. Advances are made to the Director, as may be found necessary from time to time, for the expenses of the institution on the authority of the Board.

42. The Board's cheques will be honored by the Accountant-General so long as there is a balance at credit; the Board being responsible for the due appropriation of moneys received on account of each ward. If the cheque is for an amount which the Board wish to refund to a Collector, the Accountant-General will enface it for payment at the Collector's treasury, and the cheque when paid will be charged in the list of payments.

43. The accounts of the institution are audited and compared at the lose of each year.

44. Whenever the Director proposes incurring expenditure on account of any minor in the institution, other than such as may be absolutely necessary for his education, that is to say, when he proposes to allow riding horses, drawing lessons, and other such indulgences, it is his duty to refer the subject to the Board of Revenue, who will consult the Commissioner of the division in which the ward's estate is situated on his proposal, and will decide whether the estate of the ward concerned can afford the expense.

The Committee of Visitors.

45. The Member of the Board of Revenue nominated by the Government, the Secretary to the Board, the Director of Public Instruction, and all Commissioners of divisions, are *ex-officio* members of the committee. The remaining members are appointed by the Government.

46. The members of the committee who reside in Calcutta visit the institution in rotation, provision being made that the visits are not less frequent than once in each month; but any member may visit the institution whenever he wishes to do so.

47. A visiting member is expected to make such an inspection of the institution and the boys as shall satisfy him that the rules are attended to, and that all is going on satisfactorily. The Order Book and Account Book are laid before each visitor, and a book is kept in which each visitor records the result of his visit, with any remarks and suggestions which he may wish to make. This book is kept by the Director, and laid before each visitor at the conclusion of his inspection. The Director may record his explanation at the foot of any remarks entered in this book by the visitor, being careful to confine himself strictly to *explanation*, and to enter into no discussions.

48. This "Visitor's Remark Book" is submitted monthly for the inspection of the Board of Revenue with the Director's Order Book.

49. When necessary, visitors may address the Board of Revenue specially.

50. Members of the visiting committee must strictly abstain from commenting on, or discussing, the propriety of the Director's arrangements in the presence of the boys. The object of supporting the Director's authority is always to be borne in mind. The visitors' remarks are to be recorded in the book as addressed to the Board of Revenue, who, as the immediate superiors of the Director, will issue such instructions on them as may be necessary.

APPENDIX J.

[*See Section XIII, Rule* 5.]

FORM OF AGREEMENT TO BE EXECUTED BY A MANAGER OF AN ATTACHED ESTATE.

I, A. B., having voluntarily taken on myself the management of the attached estate, do hereby engage with the Collector of that I will manage the said estate diligently and faithfully, will collect the rents and discharge the public revenue, and will use every means in my power to provide for the cultivation and improvement of the estate, and will act in every respect for the interest of the proprietors in the same manner as if the estate were my own. I will derive no personal advantage from the management beyond the remuneration granted to me as manager, and I will keep up a full and just account of all receipts and disbursements during the period of my management. In the event of any breach of trust, neglect, or omission as manager being proved against me, I will pay to the said Collector Rs. as liquidated damages.

Regr. No. 6822—400—1-12-79.